# GOVERNMENT OF INDIA
# FINANCE
# LOK SABHA

UNSTARRED QUESTION NO:2327
ANSWERED ON:11.03.2016
PAN Card
Paraste Shri Dalpat Singh

**Will the Minister of FINANCE be pleased to state:**

(a) whether the Government has taken cognizance that the rule forcing buyers of high-value jewellery to disclose their Permanent Account Number (PAN) has boosted unofficial trading;
(b) the number of PAN card holders in the country, State-wise;
(c) the quantum and value in rupees of smuggled gold estimated to be in circulation in the country; and
(d) the steps being taken by the Government to stop jewellers and buyers from issuing many small invoices and informal receipts to circumvent the new gold rule?

## Answer

MINISTER OF STATE FOR FINANCE
(SHRI JAYANT SINHA)

(a) Rule 114B of the Income-tax Rules, 1962 inter alia requires that every person shall quote his PAN in all documents pertaining to sale or purchase, by any person, of goods or services of any nature other than those specified at Sl. Nos. 1 to 17 of the Table given in that Rule, if any, where the amount involved exceeds Rs.2 lakh per transaction. Such requirement has come into force w.e.f. 01.01.2016. At this stage, there does not appear any evidence suggesting that the requirement of PAN disclosure for high value financial transactions has boosted unofficial trading in jewellery sector.
(b) Presently, there are 24,56,58,600 PAN card holders. Its State-wise break-up on the basis of the State mentioned in communication address of the PAN card holder is enclosed as Annexure.
(c) There is no such official estimation available.
(d) Appropriate action against evasion of taxes or an act forbidden under direct taxes laws is an on-going process. Such action under the laws includes searches, surveys, enquiries, assessment of income, levy of taxes, penalties, etc. and filing of prosecution complaints in criminal courts, wherever applicable.

Annexure
STATUS OF PAN STATE WISE (STATE PRESENT IN COMMUNICATION ADDRESS)
STATE DESCRIPTION PAN Count
ANDAMAN AND NICOBAR ISLANDS 130103
ANDHRA PRADESH 16192690
ARUNACHAL PRADESH 241904
ASSAM 7999019
BIHAR 9984925
CHANDIGARH 679835
DADRA AND NAGAR HAVELI 159457
DAMAN AND DIU 179304
DELHI 11127678
GOA 761692
GUJARAT 16445890
HARYANA 7131052
HIMACHAL PRADESH 1778990
JAMMU AND KASHMIR 1741990
KARNATAKA 13916429
KERALA 6665195
LAKHSWADEEP 11464
MADHYA PRADESH 9220985
MAHARASHTRA 42736487
MANIPUR 327044
MEGHALAYA 329885
MIZORAM 53945
NAGALAND 240928
ORISSA 5488422
PONDICHERRY 325557
PUNJAB 7116230
RAJASTHAN 10329098
SIKKIM 145651

TAMILNADU 16505842
TRIPURA 574567
UTTAR PRADESH 24098801
WEST BENGAL 21674367
CHHATISHGARH 3104388
UTTARAKHAND 2084306
JHARKHAND 4183223
TELENGANA 902155
OTHERS (FOREIGN, DEFENCE, STATE NOT PRESENT IN PAN DATA, ETC.) 1069102
TOTAL 245658600